

Author: Hollingsworth, et al Analyst: Angela Raygoza Bill Number: SB 148Related Bills: See prior Analysis Telephone: 845-7814 Amended Date: May 24, 2007Attorney: Doug Powers Sponsor: \_\_\_\_\_**SUBJECT:** Property Tax Exemption/Fruit & Nut Bearing Trees/January 2007 Freeze       ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.       TECHNICAL BILL – No program or fiscal changes to existing program.       BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.       TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  X   MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced January 29, 2007, still applies.       MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
See Comments below  X   OTHER – See comments below.**COMMENTS:**

This bill would provide a property tax exemption for fruit and nut trees affected by the freeze of January, 2007.

The May 24, 2007, amendments would add co-authors, remove the tax levy provision, and add language about property tax deferment. As a result of the amendments, the "Effective/Operative Date" discussion provided in the analysis of the bill as introduced January 29, 2007, has been revised. The remainder of that analysis still applies.

**EFFECTIVE/OPERATIVE DATE**

This bill would be effective and operative beginning on and after January 1, 2008.

## Board Position:

<u>      </u> S	<u>      </u> NA	<u>      </u> NP
<u>      </u> SA	<u>      </u> O	<u>  X  </u> NAR
<u>      </u> N	<u>      </u> OUA	<u>      </u> PENDING

## Franchise Tax Board Staff

## Date

Angela Raygoza

6/8/07